

Tax monitoring as an alternative to existing forms of tax control in russia

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Abstract

Introduction: The article deals with the questions of the tax control exercised by tax authorities. Tax control in tax system of any country takes the central place. Essence of tax control is motivation of taxpayers through system of tax sanctions to observance of the tax law and to timely and payment in full of tax payments. Except the main forms of tax control, such as off-site and on-site tax audit, since 2016 a new form of tax control - tax monitoring or "horizontal" monitoring joined into force. The article is devoted to consideration of prospects of tax monitoring. **Methods:** A methodological basis of research is the dialectic method of knowledge, system approach to the analysis of the considered facts and the phenomena. Research is based on application of methods of the analysis, system and complexity, the factorial analysis, and methods of the structural-functional and statistical analysis. The mentioned methods are used in various combinations at different investigation phases depending on goals and the solved tasks. It promoted ensuring reliability of the carried-out analysis and validity of the conclusions drawn by authors. **Results:** The main results of studying of forms and methods of tax control are both the absolute measures of examination of tax authorities and relative measures presented in the article. It is impossible to give statistics of efficiency of tax monitoring. Tax monitoring in full joined into force since the beginning of 2016 and therefore statistics of efficiency are absent. **Discussion:** Tax monitoring is for the first time tested in practice of tax authorities of the Netherlands in 2005. Lately other countries, including the CIS countries - Ukraine, Kazakhstan, etc. also have joined introduction of horizontal monitoring. Opinions of scientists-economists in general are reduced to a positive assessment of this form of tax control that demands confirmation time. **Closing statement:** Emergence of a new form of tax control does not belittle value of traditional forms of control of observance of the tax law. So far, the small number of taxpayers can be passed to horizontal control because of legislative requirements for the size of the company. Parallel development of different forms of tax control will improve tax climate in the country and will allow creating conditions for creative approach in the taxation.

Keywords

Federal tax service, Horizontal monitoring, Interregional inspectorate of FTS, Large taxpayer, Mutual agreement procedure, Reasoned opinion, Tax, Tax agency, Tax control, Tax monitoring